## COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE NONMAJOR GOVERNMENTAL FUNDS FOR THE YEAR ENDED DECEMBER 31, 2005 (IN THOUSANDS)

State   Stat			SPECIAL REVENUE		DEBT SERVICE		CAPITAL PROJECTS		TOTAL NONMAJOR GOVERNMENTAL FUNDS	
Licenses and permils   5,610   5,972   25,430   215,121     Intergovernmental revenues   184,070   5,972   25,430   215,121     Charges for services   100,154   3,281   8,670   112,105     Fines and forfeits   240   7-    7-    240     Interest earnings   4,245   777   3,754   8,776     Miscellaneous revenues   5,252   70   25,145   30,467     TOTAL REVENUES   464,281   119,241   93,356   676,878     EXPENDITURES										
Intergovernmental revenues   184,090   5,992   25,430   215,512   Charges for services   100,154   3,281   8,670   112,105		\$		\$	109,121	\$	30,357	\$		
Charges for services   100,154   3,281   8,670   112,105     Fines and forfeits   240   -					-		- 100			
Fines and forfeits	•									
Interest earnings	<del>-</del>				3,281		8,6/0			
Miscellaneous revenues         5.252         70         25,145         30,467           TOTAL REVENUES         464.281         119.241         93,356         676,878           EXPENDITURES         Current           General government         31.098         -         21,784         52,882           Low, safely & justice         66,589         -         130         66,519           Physical environment         48,083         -         21,784         88,226           Transportation         63,088         -         13,093         76,181           Mental & physical health         143,939         -         4,675         148,614           Culture & recreation         27,174         -         7,570         34,744           Debt service         Redemption of long-term debt         -         75,829         2,175         78,004           Redemption of long-term debt interest and other debt service costs         41         51,120         4,612         55,773           Capital projects         963         -         74,329         75,292           Coptifalized expenditures         5,912         -         -         7,912           TOTAL EXPENDITURES         440,105         126,949         163					-		-			
EXPENDITURES	_								•	
Current	Miscellaneous revenues		5,252				25,145		30,46/	
Current   General government   31,098   - 21,784   52,882   Law, safely & justice   66,389   - 130   66,519   Physical environment   38,438   - 9,788   48,226   Transportation   63,063   - 25,410   88,473   Economic environment   63,088   - 13,093   76,181   Mental & physical health   143,939   - 4,675   148,614   Culture & recreation   27,174   - 7,570   34,744   Debt service   Redemption of long-term debt   - 75,829   2,175   78,004   Interest and other debt service costs   41   51,120   4,612   55,773   Capital outlay   Capital projects   963   - 74,329   75,292   Capital projects   5912   - 5,912   - 5,912   TOTAL EXPENDITURES   440,105   126,949   163,566   730,620   Excess (deficiency) of revenues   over (under) expenditures   24,176   (7,708)   (70,210)   (53,742)   OTHER FINANCING SOURCES (USES)   Transfers on   17,861   9,888   99,292   127,041   Transfers on   14,668   - 42,112   (86,780)   Premium on bonds sold   - 2,112   2,112   General government debt issued   - 2,510   - 2,2112   General government debt issued   - 2,510   - 2,2510   Sale of capital assets   695   20   3,516   4,231   Payment to refunded bond escrow agent   - 2 (24,360)   - (24,360)   TOTAL OTHER FINANCING SOURCES (USES)   (26,112)   10,170   62,830   46,888   Excess (deficiency) of revenues and other sources   (24,500)   49,816   114,313   270,128   © Fund balances - January 1, 2005 (Restated)   10,5999   49,816   114,313   270,128   © Fund balances - January 1, 2005 (Restated)   10,5999   49,816   114,313   270,128   © Fund balances - January 1, 2005 (Restated)   10,5999   49,816   114,313   270,128   © Fund balances - January 1, 2005 (Restated)   10,5999   49,816   114,313   270,128   © Fund balances - January 1, 2005 (Restated)   10,5999   49,816   114,313   270,128   © Fund balances - January 1, 2005 (Restated)   10,5999   49,816   114,313   270,128   © Fund balances - Janu	TOTAL REVENUES		464,281		119,241		93,356		676,878	
General government         31,098         -         21,784         52,882           Low, safety & justice         66,389         -         130         66,519           Physical environment         38,438         -         9,788         48,226           Transportation         63,063         -         25,410         88,473           Economic environment         63,088         -         13,093         76,181           Mental & physical health         143,939         -         4,675         148,614           Culture & recreation         27,174         -         7,570         34,744           Debt service         8         8         2,175         78,004           Interest and other debt service costs         41         51,120         4,612         55,773           Capital brojects         963         -         74,329         75,292           Capital projects         963         -         74,329         75,292										
Law, safety & justice   66,389   - 130   66,519			31.098		_		21.784		52.882	
Physical environment         38,438         -         9,788         48,226           Transportation         63,063         -         25,410         88,473           Economic environment         63,068         -         13,093         76,181           Mental & physical health         143,939         -         14,675         148,614           Culture & recreation         27,174         -         7,570         34,744           Debt service         Redemption of long-term debt         -         75,829         2,175         78,004           Interest and other debt service costs         41         51,120         4,612         55,773           Capital projects         963         -         74,329         75,292           Capital projects         963         -         74,329         75,292           Capital projects         963         -         74,329         75,292           Capital projects         9,12         -         -         5,912           TOTAL EXPENDITURES         440,105         126,949         163,566         730,620           Excess (deficiency) of revenues         24,176         (7,708)         (70,210)         (53,742)           Transfers out         (44,668)	_				_					
Transportation         63,063         -         25,410         88,473           Economic environment         63,088         -         13,093         76,181           Mental & physical health         143,939         -         4,675         148,614           Culture & recreation         27,174         -         7,570         34,744           Debt service         8         -         75,829         2,175         78,004           Interest and other debt service costs         41         51,120         4,612         55,773           Capital projects         963         -         74,329         75,292           Capital projects         963         -         70,620           Excess			•		_					
Economic environment   63,088   - 13,093   76,181	•				_		•			
Mental & physical health         143,939         -         4,675         148,614           Culture & recreation         27,174         -         7,570         34,744           Debt service         27,174         -         7,570         34,744           Debt service         8         -         75,829         2,175         78,004           Redemption of long-term debt         -         75,829         2,175         78,004           Interest and other debt service costs         41         51,120         4,612         55,773           Capital projects         963         -         74,329         75,292         75,292           Capital projects         963         -         74,329         75,292         75,912         -         -         5,912         -         -         5,912         -         -         5,912         -         -         5,912         -         -         5,912         -         -         5,912         -         -         5,912         -         -         5,912         -         -         5,912         -         -         5,912         -         -         5,912         -         -         5,912         -         2,134         2,134 <t< td=""><td>•</td><td></td><td>•</td><td></td><td>_</td><td></td><td></td><td></td><td></td></t<>	•		•		_					
Culture & recreation         27,174         -         7,570         34,744           Debt service         Redemption of long-term debt         -         75,829         2,175         78,004           Interest and other debt service costs         41         51,120         4,612         55,773           Capital outlary         Capitalized expenditures         963         -         74,329         75,292           Capitalized expenditures         5,912         -         -         5,912           TOTAL EXPENDITURES         440,105         126,949         163,566         730,620           Excess (deficiency) of revenues over (under) expenditures         24,176         (7,708)         (70,210)         (53,742)           OTHER FINANCING SOURCES (USES)         17,861         9,888         99,292         127,041           Transfers out         (44,668)         -         (42,112)         (86,780)           Premium on bonds sold         -         2,112         -         2,112           General government debt issued         -         2,2510         -         22,510           Sale of capital assets         695         20         3,516         4,231           Payment to refunded bond escrow agent         -					_		4,675			
Debt service         Redemption of long-term debt         -         75,829         2,175         78,004           Interest and other debt service costs         41         51,120         4,612         55,773           Capital outlary         5,712         -         74,329         75,292           Capital projects         963         -         74,329         75,292           Capitalized expenditures         5,912         -         -         5,912           TOTAL EXPENDITURES         440,105         126,949         163,566         730,620           Excess (deficiency) of revenues         24,176         (7,708)         (70,210)         (53,742)           OTHER FINANCING SOURCES (USES)         17,861         9,888         99,292         127,041           Transfers out         (44,668)         -         (42,112)         (86,780)           Premium on bonds sold         -         2,112         -         2,112           General government debt issued         -         2,112         -         2,112           General government debt issued         -         2,2510         -         22,510           Sale of capital assets         695         20         3,516         4,231           Payment to refunded	· · ·				-		7,570		34,744	
Interest and other debt service costs	Debt service									
Capital outlay         963         -         74,329         75,292           Capital projects         5,912         -         -         5,912           TOTAL EXPENDITURES         440,105         126,949         163,566         730,620           Excess (deficiency) of revenues         24,176         (7,708)         (70,210)         (53,742)           OTHER FINANCING SOURCES (USES)         17,861         9,888         99,292         127,041           Transfers in         17,861         9,888         99,292         127,041           Transfers out         (44,668)         -         (42,112)         (86,780)           Premium on bonds sold         -         2,112         -         2,112           General government debt issued         -         2,112         -         2,134         2,134           Refunding bonds issued         -         22,510         -         22,510           Sale of capital assets         695         20         3,516         4,231           Payment to refunded bond escrow agent         -         (24,360)         -         (24,360)           TOTAL OTHER FINANCING SOURCES (USES)         (26,112)         10,170         62,830         46,888           Excess (deficiency) of rev	Redemption of long-term debt		-		75,829		2,175		78,004	
Capital projects         963         -         74,329         75,292           Capitalized expenditures         5,912         -         -         5,912           TOTAL EXPENDITURES         440,105         126,949         163,566         730,620           Excess (deficiency) of revenues over (under) expenditures         24,176         (7,708)         (70,210)         (53,742)           OTHER FINANCING SOURCES (USES)         17,861         9,888         99,292         127,041           Transfers out         (44,668)         -         (42,112)         (86,780)           Premium on bonds sold         -         2,112         -         2,112           General government debt issued         -         22,510         -         22,510           Sale of capital assets         695         20         3,516         4,231           Payment to refunded bond escrow agent         -         (24,360)         -         (24,360)           TOTAL OTHER FINANCING SOURCES (USES)         (26,112)         10,170         62,830         46,888           Excess (deficiency) of revenues and other sources over (under) expenditures and other uses         (1,936)         2,462         (7,380)         (6,854)           Fund balances - January 1, 2005 (Restated)         105,999 (a)	Interest and other debt service costs		41		51,120		4,612		55,773	
Capitalized expenditures         5,912         -         -         5,912           TOTAL EXPENDITURES         440,105         126,949         163,566         730,620           Excess (deficiency) of revenues over (under) expenditures         24,176         (7,708)         (70,210)         (53,742)           OTHER FINANCING SOURCES (USES)         Transfers in 17,861 9,888 99,292 127,041           Transfers out (44,668) - (42,112)         (86,780)           Premium on bonds sold - 2,112 - 2,112         - 2,112           General government debt issued - 2,134         2,134           Refunding bonds issued - 22,510 - 22,510         - 22,510           Sale of capital assets 695 20 3,516 4,231         4,231           Payment to refunded bond escrow agent - (24,360) - (24,360)         - (24,360)           TOTAL OTHER FINANCING SOURCES (USES)         (26,112) 10,170 62,830 46,888           Excess (deficiency) of revenues and other sources over (under) expenditures and other uses         (1,936) 2,462 (7,380) (6,854)           Fund balances - January 1, 2005 (Restated)         105,999 (a) 49,816 114,313 270,128 (a)	Capital outlay									
TOTAL EXPENDITURES         440,105         126,949         163,566         730,620           Excess (deficiency) of revenues over (under) expenditures         24,176         (7,708)         (70,210)         (53,742)           OTHER FINANCING SOURCES (USES)         Transfers in 17,861 9,888 99,292 127,041           Transfers out (44,668) - (42,112) (86,780)         - (42,112) (86,780)         (86,780)           Premium on bonds sold - 2,112 - 2,112         - 2,112         - 2,112           General government debt issued - 22,510 - 22,510         - 22,134         2,134           Refunding bonds issued - 22,510 - 22,510         - 22,510         - 22,510           Sale of capital assets 695 20 3,516 4,231         4,231           Payment to refunded bond escrow agent - (24,360) - (24,360)         - (24,360)           TOTAL OTHER FINANCING SOURCES (USES) (26,112) 10,170 62,830 46,888           Excess (deficiency) of revenues and other sources over (under) expenditures and other uses (1,936) 2,462 (7,380) (6,854)           Fund balances - January 1, 2005 (Restated) 105,999 (a) 49,816 114,313 270,128 (a)	Capital projects		963		-		74,329		75,292	
Excess (deficiency) of revenues over (under) expenditures 24,176 (7,708) (70,210) (53,742)  OTHER FINANCING SOURCES (USES)  Transfers in 17,861 9,888 99,292 127,041  Transfers out (44,668) - (42,112) (86,780)  Premium on bonds sold - 2,112 - 2,112  General government debt issued - 2,134 2,134  Refunding bonds issued - 22,510 - 22,510  Sale of capital assets 695 20 3,516 4,231  Payment to refunded bond escrow agent - (24,360) - (24,360)  TOTAL OTHER FINANCING SOURCES (USES) (26,112) 10,170 62,830 46,888  Excess (deficiency) of revenues and other sources over (under) expenditures and other uses (1,936) 2,462 (7,380) (6,854)  Fund balances - January 1, 2005 (Restated) 105,999 (a) 49,816 114,313 270,128 (a)	Capitalized expenditures		5,912		-				5,912	
over (under) expenditures         24,176         (7,708)         (70,210)         (53,742)           OTHER FINANCING SOURCES (USES)         Transfers in 17,861 9,888 99,292 127,041           Transfers out (44,668) - (42,112)         (86,780)           Premium on bonds sold - 2,112         - 2,112         - 2,112           General government debt issued - 2,134         2,134         2,134           Refunding bonds issued - 22,510         - 22,510         - 22,510           Sale of capital assets 695 20 3,516         4,231           Payment to refunded bond escrow agent - (24,360) - (24,360)         - (24,360)           TOTAL OTHER FINANCING SOURCES (USES)         (26,112) 10,170 62,830 46,888           Excess (deficiency) of revenues and other sources over (under) expenditures and other uses         (1,936) 2,462 (7,380) (6,854)           Fund balances - January 1, 2005 (Restated)         105,999 (a) 49,816 114,313 270,128 (a)	TOTAL EXPENDITURES		440,105		126,949		163,566		730,620	
over (under) expenditures         24,176         (7,708)         (70,210)         (53,742)           OTHER FINANCING SOURCES (USES)         Transfers in 17,861 9,888 99,292 127,041           Transfers out (44,668) - (42,112)         (86,780)           Premium on bonds sold - 2,112         - 2,112         - 2,112           General government debt issued - 2,134         2,134         2,134           Refunding bonds issued - 22,510         - 22,510         - 22,510           Sale of capital assets 695 20 3,516         4,231           Payment to refunded bond escrow agent - (24,360) - (24,360)         - (24,360)           TOTAL OTHER FINANCING SOURCES (USES)         (26,112) 10,170 62,830 46,888           Excess (deficiency) of revenues and other sources over (under) expenditures and other uses         (1,936) 2,462 (7,380) (6,854)           Fund balances - January 1, 2005 (Restated)         105,999 (a) 49,816 114,313 270,128 (a)	Excess (deficiency) of revenues									
Transfers in         17,861         9,888         99,292         127,041           Transfers out         (44,668)         -         (42,112)         (86,780)           Premium on bonds sold         -         2,112         -         2,112           General government debt issued         -         -         2,134         2,134           Refunding bonds issued         -         22,510         -         22,510           Sale of capital assets         695         20         3,516         4,231           Payment to refunded bond escrow agent         -         (24,360)         -         (24,360)           TOTAL OTHER FINANCING SOURCES (USES)         (26,112)         10,170         62,830         46,888           Excess (deficiency) of revenues and other sources over (under) expenditures and other uses         (1,936)         2,462         (7,380)         (6,854)           Fund balances - January 1, 2005 (Restated)         105,999 (a)         49,816         114,313         270,128 (a)			24,176		(7,708)		(70,210)		(53,742)	
Transfers in         17,861         9,888         99,292         127,041           Transfers out         (44,668)         -         (42,112)         (86,780)           Premium on bonds sold         -         2,112         -         2,112           General government debt issued         -         -         2,134         2,134           Refunding bonds issued         -         22,510         -         22,510           Sale of capital assets         695         20         3,516         4,231           Payment to refunded bond escrow agent         -         (24,360)         -         (24,360)           TOTAL OTHER FINANCING SOURCES (USES)         (26,112)         10,170         62,830         46,888           Excess (deficiency) of revenues and other sources over (under) expenditures and other uses         (1,936)         2,462         (7,380)         (6,854)           Fund balances - January 1, 2005 (Restated)         105,999 (a)         49,816         114,313         270,128 (a)	OTHER FINANCING SOURCES (USES)									
Transfers out         (44,668)         -         (42,112)         (86,780)           Premium on bonds sold         -         2,112         -         2,112           General government debt issued         -         -         2,134         2,134           Refunding bonds issued         -         22,510         -         22,510           Sale of capital assets         695         20         3,516         4,231           Payment to refunded bond escrow agent         -         (24,360)         -         (24,360)           TOTAL OTHER FINANCING SOURCES (USES)         (26,112)         10,170         62,830         46,888           Excess (deficiency) of revenues and other sources over (under) expenditures and other uses         (1,936)         2,462         (7,380)         (6,854)           Fund balances - January 1, 2005 (Restated)         105,999 (a)         49,816         114,313         270,128 (a)			17.861		9.888		99.292		127.041	
Premium on bonds sold       -       2,112       -       2,112         General government debt issued       -       -       -       2,134       2,134         Refunding bonds issued       -       22,510       -       22,510         Sale of capital assets       695       20       3,516       4,231         Payment to refunded bond escrow agent       -       (24,360)       -       (24,360)         TOTAL OTHER FINANCING SOURCES (USES)       (26,112)       10,170       62,830       46,888         Excess (deficiency) of revenues and other sources over (under) expenditures and other uses       (1,936)       2,462       (7,380)       (6,854)         Fund balances - January 1, 2005 (Restated)       105,999 (a)       49,816       114,313       270,128 (a)					-					
General government debt issued       -       -       2,134       2,134         Refunding bonds issued       -       22,510       -       22,510         Sale of capital assets       695       20       3,516       4,231         Payment to refunded bond escrow agent       -       (24,360)       -       (24,360)         TOTAL OTHER FINANCING SOURCES (USES)       (26,112)       10,170       62,830       46,888         Excess (deficiency) of revenues and other sources over (under) expenditures and other uses       (1,936)       2,462       (7,380)       (6,854)         Fund balances - January 1, 2005 (Restated)       105,999 (a)       49,816       114,313       270,128 (a)			-		2,112		-			
Refunding bonds issued         -         22,510         -         22,510           Sale of capital assets         695         20         3,516         4,231           Payment to refunded bond escrow agent         -         (24,360)         -         (24,360)           TOTAL OTHER FINANCING SOURCES (USES)         (26,112)         10,170         62,830         46,888           Excess (deficiency) of revenues and other sources over (under) expenditures and other uses         (1,936)         2,462         (7,380)         (6,854)           Fund balances - January 1, 2005 (Restated)         105,999 (a)         49,816         114,313         270,128 (a)			-		-		2,134			
Sale of capital assets       695       20       3,516       4,231         Payment to refunded bond escrow agent       -       (24,360)       -       (24,360)         TOTAL OTHER FINANCING SOURCES (USES)       (26,112)       10,170       62,830       46,888         Excess (deficiency) of revenues and other sources over (under) expenditures and other uses       (1,936)       2,462       (7,380)       (6,854)         Fund balances - January 1, 2005 (Restated)       105,999 (a)       49,816       114,313       270,128 (a)	-		_		22,510		-			
Payment to refunded bond escrow agent         -         (24,360)         -         (24,360)           TOTAL OTHER FINANCING SOURCES (USES)         (26,112)         10,170         62,830         46,888           Excess (deficiency) of revenues and other sources over (under) expenditures and other uses         (1,936)         2,462         (7,380)         (6,854)           Fund balances - January 1, 2005 (Restated)         105,999 (a)         49,816         114,313         270,128 (a)	_		695				3,516			
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses (1,936) 2,462 (7,380) (6,854)  Fund balances - January 1, 2005 (Restated) 105,999 (a) 49,816 114,313 270,128 (a)			=				-			
over (under) expenditures and other uses       (1,936)       2,462       (7,380)       (6,854)         Fund balances - January 1, 2005 (Restated)       105,999 (a)       49,816       114,313       270,128 (a)	TOTAL OTHER FINANCING SOURCES (USES)		(26,112)		10,170		62,830		46,888	
over (under) expenditures and other uses       (1,936)       2,462       (7,380)       (6,854)         Fund balances - January 1, 2005 (Restated)       105,999 (a)       49,816       114,313       270,128 (a)	Excess (deficiency) of revenues and other sources						<del></del>			
	, , , , , , , , , , , , , , , , , , , ,		(1,936)		2,462		(7,380)		(6,854)	
Fund balances - December 31, 2005 \$ 104,063 \$ 52,278 \$ 106,933 \$ 263,274	Fund balances - January 1, 2005 (Restated)		105,999 <sup>(a)</sup>		49,816		114,313		270,128 <sup>(a)</sup>	
	Fund balances - December 31, 2005	\$	104,063	\$	52,278	\$	106,933	\$	263,274	

<sup>(</sup>a) See Note 15, "Restrictions, Reserves, Designations, and Changes in Equity" – Restatements of Beginning Balances.